



Tax First Alert

Export Levy Act - Effective 1 June 2017

1 June 2017

Public Notice by the Permanent Secretary: Finance published in newspaper on 30 May 2017 - Implementation of Export Levy Act, 2016

The Ministry of Finance published a "Public Notice" in newspapers on 30 May 2017 informing readers that the Export Levy Act, 2016 will be implemented on 1 June 2017.

The Procedures for Export Levy Products signed by the Acting Customs Commissioner on 30 May 2017 were made available. The full Procedures document issued by Customs is attached for reference. Refer to page 2 for Export Levy Rates.

A summary from the Procedures is as follows:

1. The Customs commodity (HS) codes for the various products subject to export levies at the time of exportation have been suggested by Customs.
2. The free-on-board value (Incoterms) must be used for export declarations by clearing agents.
3. All supporting documents, such as invoices and permits must be attached to the SAD500 declaration.
4. The amount of liability will be reflected on the Assessment Notice issued by the Customs AsycudaWorld system once assessed by the Customs office of export.
5. Payment can be made directly in cash/EFT to acquit liability from the levies.
6. Since it takes between 24 to 72 hours to have an EFT payment cleared at the Bank of Namibia, exporters were advised by Customs to do the payment long in advance to the time of export. The names of officials who can assist in obtaining confirmation of EFT payments are provided in the Procedures.
7. Bank details of the Customs account at the Bank of Namibia account are as follows:
Bank of Namibia
Account name: Customs and Excise
Account number: 165002
Branch code: 980172
SWIFT code: CBKNNANX
8. Payment can also be made in terms of an Export Levy Credit Account.
9. A bank guarantee must be provided at the time of application for the Credit account.
10. The bank guarantee should be based on three months' exports.
11. The requirements for obtaining the Credit Account include the following:
 - Application in writing
 - Founding statement of the applicant company
 - Certified copy of ID/passport of representative of the company making the application
 - Completed CE110 Customs Form
12. Credit account payments must be done every three (3) months to Customs and Excise.
13. Goods that are subject to export levies that were imported and subsequently exported from Namibia will be subject to payment of export levies.
14. If invoice values differ at time of exportation and delivery at a foreign destination, vouchers of correction ("VoCs") must be submitted to Customs for amendment of the export SAD500.
15. Interest at 20% p.a. and penalties at 10% per month or part of a month on late payment of export levies will be levied by Customs and Excise.

Should you require any further assistance, please do not hesitate to contact one of our experts:

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Schedules with Export Levy Rate per the Export Levy Act, 2016

Schedule 1: Export Levy Goods and Export Levy Rates for Minerals, Gas and Crude Oil Products

Main Product	Specific Product	Export Levy Rate
Diamond	Pure unsorted rough diamonds	2.00%
	Sorted by size	1.50%
	Sorted & graded	1.00%
	Cut & polished	0.50%
	Products of jewellery etc.	0.00%
Zinc	Crushed ore	2.00%
	Zinc concentrate	1.00%
	Zinc sheets	0.50%
	Zinc ingots	0.25%
	Steel products	0.00%
Lead, other metals	Lead concentrate	1.00%
Uranium	Uranium oxide/yellow cake	0.25%
Copper	CU concentrate	1.00%
Gold	Gold bullion	1.00%
Manganese	Manganese concentrate	1.00%
Fluorospars	Fluorospars acid grade	0.25%
Other metals	Pure metals	0.25%
Precious & semi-precious stones	Pure stone	0.25%
Dimension stones	Stone blocks	2.00%
Marble	Stone blocks	2.00%
Gas	Unrefined gas of all types	1.50%
	Refined gas of all types	0.00%
Crude Oil	Unrefined crude oil of all types	1.50%
	Refined crude oil of all types	0.00%

Schedule 2: Export Levy Goods and Export Levy Rates for Fish Products

Main Product	Product Form	Export Levy Rate
Fish of all type, except for line fish other than angel fish, fresh fish, horse mackerel, fresh tuna and tuna – like species, crustaceans, products of aquaculture and freshwater fish	Whole Round Or Headed & Gutted	1.50%
	Mince Blocks	1.50%
Angel fish	Whole Round or Gutted	1.50%
Pilchard	Frozen Cutlets	1.50%
Large Pelagic (frozen)	<ul style="list-style-type: none">ALBA CORE TUNA, Frozen WR, H&G or G&GBig Eye TUNA, Frozen WR, H&G or G&GYellowtin TUNA, Frozen WR, H&G or G&GSWORDFISH, Frozen WR, H&G or G&GSHARKS of all type, Frozen WR, H&G, G&GTrunks skinless or with skin on	1.50%
Seals	Seal Fur	1.00%

Schedule 3: Export Levy Goods and Export Levy Rates for Forestry Products

Main Product	Product Form	Export Levy Rate
Mopane Roots	Mopane root, unsorted	2.00%
	Mopane root, sorted	1.50%
	Sandblasted mopane root	0.00%
Devil’s Claw	Root tubers	1.50%
	Devil's Claw, sliced and dried	1.00%
	Chemicals extraction from Devil’s Claw	0.25%
	Pharmaceuticals and other products from Devil’s Claw	0.00%
Hoodia	Hoodia plant log	2.00%
	Hoodia, sliced and dried	1.00%
	Chemicals extraction	0.25%
	Pharmaceutical and other products from Hoodia	0.00%

FINAL DRAFT EXPORT PROCEDURES FOR EXPORT LEVY PRODUCTS

1. POLICY OBJECTIVES

1.1 The Republic of Namibia has passed the Export Levy Act of 2016, (Act 2 of 2016) through the Government Gazette No. 6042 of 20 June 2016. The main aim of the Act is to improve Namibia's value share in its resource base, to encourage further processing and value addition to such goods, to support national or regional industrial development, to promote the development of regional value chains and to meet revenue needs.

1.2 The aim of these procedures is to provide guidance regarding the practical application of the Export Levy Act for Customs Officials and Exporters.

2. COVERAGE

2.1 All goods specified by the Minister in **Schedule 1** (Export Levy goods and Export Levy rates for Minerals, Gas and Crude oil products); **Schedule 2** (Export Levy goods and Export Levy rates for Fish products); and **Schedule 3** (Export Levy goods and Export Levy rates for forestry products) which will be cleared for export as from 01 June 2017, shall be subject to the payment of the Export Levy in accordance with the rates stated in the Schedules 1, 2 and 3.

2.2 The Export Levies will be collected at the point of export for Direct Payments (**see 6.1**) and at the time indicated in **6.2** for Credit Facility account payments and do not form part of SACU revenue.

EXPORT PROCEDURES FOR EXPORT LEVY PRODUCTS, MAY 2017.

3. PRACTICAL PROCEDURES

3.1 Schedule 2

3.1.1 Schedule 2 refers to Main products in the form of whole round and headed & gutted as "Fish of all type, except for line fish other than angel fish, fresh fish, horse mackerel, fresh tuna and tuna – like species, crustaceans, products of aquaculture and freshwater fish."

3.2 Export Processing Zone

3.2.1 Exports to EPZ are subject to completion of the SAD 500 and Export Levies will be imposed in accordance with the rates specified in the relevant Schedules to the Act.

3.2.2 Exports from EPZ areas/EPZ Companies will not attract Export Levies.

3.3 Commodity codes

3.3.1 Commodity codes are included in Schedules 1, 2 and 3 for ease of reference.
(See Annexure A)

4. EXPORT CLEARANCE PROCEDURES

4.1 Customs Declarations and Attachments

4.1.1 All export declarations (SAD 500) must be accompanied by supporting documents e.g. invoices, delivery notes, export permits, etc. In addition, export permits, where applicable, from other line ministries should also be provided.

4.1.2 Export Permit to be attached applies to goods of Chapter 3, Chapter 28, Chapter 44 and Chapter 71 in the Harmonized System (fish product, alluvial gold and concentrates, and precious metal and articles of precious metal).

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4.1.3 The Customs Officers at the exit point should always check that captured data is correct on the SAD 500. Attached documents to the SAD 500 must also be verified for their correctness.

4.2 Value

4.2.1 Section 8(2) of the Export Levy Act states that the Export Levy is payable on the value of Export Levy goods calculated in accordance with section 8. Section 8(3) states that the value for Export Levy purpose should be the free-on-board prices of the export goods at the time of export. Section 8(1) states that the "free on board price" includes "all profits, costs, charges and expenses up to the place where the goods leave Namibia, including any agents commission calculated on such profits, costs, charges or expenses".

4.2.2 The free on board price, for Export Levy purposes, will be the invoice value equivalent to the free-on-board value as per Incoterms.

4.2.3 If the invoice value is based on Incoterms other than the free-on-board value, the Export Levy will be based on the value -equivalent to the free-on-board value.

4.2.4 Authorized Customs Data Capturers are responsible for correct capturing of SAD500's for trade statistics.

4.2.5 All invoices for export purposes should be in Namibian Dollars. Where an invoice is not in Namibian Dollars, it must be converted to Namibian Dollars using the Bank of Namibia (BON) daily exchange rate as published on the Bank of Namibia's website (<https://www.bon.com.na/>).

4.3 Samples

4.3.1 All samples, with or without a commercial value attached to them, must reflect a value equivalent to the cost of production of such samples for export levy purposes.

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4.3.2 Samples must be accompanied by an export permit issued by a competent government authority.

4.3.3 Customs Officers have the right to do physical examination on samples to be exported to ensure that no commercial goods are declared as samples.

5. PAYMENT OF EXPORT LEVY

5.1. In terms of section 5 of the Export Levy Act, the liability for the Export Levy for Export Levy goods exported from Namibia starts when the exporter lodges a customs declaration with the customs authority and is issued an Export Levy Assessment Notice by the customs authority. The liability ends when the Export Levy as assessed or re-assessed in terms of the Export Levy Act is paid in full.

5.2 In terms of section 12(4) of the Export Levy Act, if the amount of the Export Levy as re-assessed exceeds the amount of the levy as self-assessed by the exporter or as assessed by the customs authority, the customs authority must recover the under-payment of the Export Levy.

5.3 In the light of the above, the following modes of payment options are available to exporters.

6. MODES OF PAYMENT OPTIONS

6.1 Direct Payment

6.1.1 Individuals and companies who choose to make direct payments will pay the full Export Levy amount at the time of export.

6.1.2 All Payments should either be in cash/or Electronic Fund Transfer (EFT).

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Cash payments should be made at the Customs office equipped with the facilities to receive cash payments.

6.1.3 All EFT/CASH payments should be made into this account:

Bank Name: Bank of Namibia,
Account Name: Customs & Excise,
Account No: 165002,
Branch Code: 980172
Swift Code: CBKNNANX

6.1.4 Exporters should take note that the EFT payment facility takes between 24 hours and 72 hours to be confirmed with the BoN and exporters should therefore make payments well in advance.

6.1.5 The confirmation referred to in paragraph **6.1.4** will be done at the Head Quarters by the Department of Customs & Excise. (Att: Mr. Dionisius Iiyambo, Ms Ria Ngaujake, Ms. Namwi Nsengwa, Ms. Liina Shatona, Ms. Mulela Mwampole, Mr. Elifas Gottlieb Tel: + 264 61 2092910/2820/2824/2525/2051/2242.) To facilitate the confirmation, Exporters/Clearing Agents must provide proof of payments to Customs Revenue Control Office, Fiscus Building, 4th floor West Wing prior to the export.

6.1.6 Revenue Control Office must forward EFT payments confirmation to the respective customs office to finalise the entry.

6.2 Credit Facility Account

EXPORT PROCEDURES FOR EXPORT LEVY PRODUCTS, MAY 2017.

6.2.1 Credit Facility is a facility that may be offered to qualifying registered exporters, whereby the Export Levies will be deferred provided that the exporter complies with the criteria set out below:

- I. Exporters must apply in writing to the Commissioner of Customs and Excise for such facility approval and must include certified copies of identity or passport documents of the representative of the company or close corporation that is applying. Such application must be on the company or close corporation's letter head.
- II. Furnish the founding statement of the company.
- III. Must complete and sign the customs standard guarantee form CE 110. For ease of reference see **(See Annexure B)**

6.2.2 If the exporter is approved under the Credit Facility, the exporter will qualify to pay the Export Levy every three (3) months.

6.2.3 The payment referred to in paragraph **6.2.2** will be done on or before the 30th day of the month following the end of the Export Period. For example, export levies for exports done in June, July and August 2017 will be payable before or on the 30th September 2017.

6.2.4 In the case where a final invoice is received for an export that has a different value to the original invoice at the time of export, exporters need to follow the below process:

- (a) if the final invoice is received before the end of the Export period, a Voucher of Correction (VOC) should be processed in the original Export Period; and
- (b) if the final invoice is received after the end of the Export Period, a VOC should be done immediately and the export levy on the difference between the original invoice at the time of export and the final invoice should be paid or claimed as a refund at that time.

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6.2.5 The Guarantees/Bonds should be obtained from a recognized Namibian financial banking institution and the value thereof should be equivalent to exports of three (3) months. Exporters should note that no guarantee in the form of an insurance policy will be accepted.

6.2.6 The exporter will be provided with a Credit Facility account number and a secret code.

6.2.7 The exporter will be responsible to give the secret code as well as the Credit Facility account number to the clearing agent who prepares the Customs declaration.

6.2.8 The Ministry of Finance reserves the right to amend the conditions attached to the approved letter for Credit Facility account.

6.2.9 In case of default on deferred payment of Export Levy as stipulated in paragraph **6.2.3** actions will be taken as deemed fit which could include the cancelation of the Credit Facility as well as closure of counters for any further exportation.

6.2.10 This facility is for Export Levy only which is created as XXXX_**CREEXP** and must not be confused with the Import Vat Account or general Credit facility created as XXXX_**CREDIT** which may cover all Export Levies.

7. GOODS IMPORTED INTO NAMIBIA

7.1 Export levy goods imported into Namibia that are subsequently exported from Namibia will be subject to Export Levy.

8. REFUNDS

EXPORT PROCEDURES FOR EXPORT LEVY PRODUCTS, MAY 2017.

8.1 Section 15 states that a refund of an Export Levy may be granted by the Commissioner on a written request submitted to the Commissioner by the person concerned, within five (5) years from the date of liability of the Export Levy concerned.

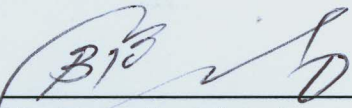
8.2 Where goods on which Export Levy was paid and are returned to Namibia, refunds will be granted provided that the goods are easily identifiable as the same goods that were exported.

9. INTEREST AND PENALTIES

9.1 In terms of section 21 of the Export Levy Act, interest of 20% is due on all unpaid export levy amounts from the first day after the date on which the payment becomes due until the date of payment of such unpaid amount.

9.2 In terms of section 22 of the Export Levy Act, a penalty of 10% per month or part thereof is due on all unpaid Export Levy amounts from the first day after the due date of payment of such unpaid amount.

9.3 For purposes of providing clarity to section 21 and 22, the common law principle of limiting interest and penalties to the tax amount shall apply.



Mr. Benedict Likando
Acting Commissioner of Customs and Excise.


Date: 30/05/17

EXPORT PROCEDURES FOR EXPORT LEVY PRODUCTS, MAY 2017.

ANNEXURE A

SCHEDULE 1

EXPORT LEVY GOODS FOR MINERALS, GAS AND CRUDE OIL PRODUCTS

Column 1			Column 2
Main Product	Commodity code	Specific Product	Export Levy Rate
Diamond	710210	Pure unsorted rough diamonds	2.0%
	710221	Sorted by size	1.50%
	710231	Sorted & graded	1.00%
	710239	Cut & polished	0.50%
		Products of jewellery etc.	Free
Zinc	260800	Crushed Ore	2%
	260800	Zinc Concentrate	1.00%
	2620.11	Zinc sheets	0.50%
	2620.11	Zinc Ingots	0.25%
	7206 - 7216	Steel Products	Free
Lead, other metals	260700	Lead Concentrate	1.00%
Uranium	261210	Uranium oxide/yellow	0.25%
Copper	260300	CU Concentrate	1.00%
Gold	710813	Gold bullion	1.00%
Manganese	260200	Manganese Concentrate	1.00%
Fluorspar	2529.21	Acid Grade Fluorspar	0.25%
	2529.22	Acid Grade Fluorspar	
Other Metals, Precious and Semi-precious stones	711100	Pure metal	0.25%
	710310 - 710399	Stone	
Dimension stones	251512	Stone blocks	2.00%

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Marbles	251512	Stone blocks	2.00%
Gas	271121 – 271129.90	Unrefined gas of all types	1.50%
	271111	Refined gas of all types	Free
Crude oil	2707 all	Unrefined crude oil of all types	1.50%
	270900	Refined oil of all types	Free

SCHEDULE 2

EXPORT LEVY GOODS AND EXPORT LEVY RATES FOR FISH PRODUCTS

Column 1			Column 2
Main Product	Commodity code	Product form	Export Levy Rates
Ornamental fish – Fresh Water	030111	Whole Round	1.50%
Other live fish: Trout Eels (Anguilla spp.) Carp Atlantic and Pacific Bluefin tunas Southern Bluefin tunas	030191		1.50%
	030192		1.50%
	030193		1.50%
	030195		1.50%
	030195		1.50%
Fish, fresh or chilled: Trout Pacific salmon Atlantic salmon	030211		1.50%
	030213		1.50%
	030219		1.50%
Flat fish : Halibut Plaice (Pleuronectes platessa) Sole (Solea spp.) Turbot (Psetta maxima)	030221		1.50%
	030222		1.50%
	030223		1.50%
	030224		1.50%
Tunas : Albacore or long finned tunas Yellowfin tunas Skipjack or stripe-bellied bonito Bigeye tunas (Thunnus obesus) Atlantic and Pacific bluefin tunas	030231		1.50%
	0302.32		1.50%
	0302.33		1.50%
	0302.34		1.50%
	0302.35		1.50%
	0302.36		1.50%

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Southern bluefin tuna				
Herrings : canadum)	Herrings	0302.41		1.50%
	Anchovies	0302.42		1.50%
	Sardines	0302.43		1.50%
	Mackerel	0302.44		1.50%
	Jack and horse mackerel	0302.45		1.50%
	Cobia (Rachycentron	0302.46		1.50%
	Swordfish (Xiphias gladius)	0302.47		1.50%
Fish of the families: virens)	Cod	0302.51		1.50%
	Haddock	0302.52		1.50%
	Coalfish (Pollachius	0302.53		1.50%
	Hake	0302.54		1.50%
	Alaska Pollack	0302.55		1.50%
	Blue whittings	0302.56		1.50%
0302.7 : Tilapias Catfish Carp Eels		0302.71		1.50%
		0302.72		1.50%
		0302.73		1.50%
		0302.74		1.50%
				1.50%
Other fish : Dogfish and other sharks		0302.81		1.50%
--	Rays and skates (Rajidae)	0302.82		1.50%
--	Toothfish (Dissostichus spp.)	0302.83		1.50%
--	Seabass (Dicentrarchus spp.)	0302.84		1.50%
--	Seabream (Sparidae)	0302.85		1.50%
0303 Fish, frozen : Salmonidae: Sockeye salmon (red salmon) salmon Atlantic salmon Trout		0303.11		1.50%
		0303.12		1.50%
	Other Pacific	0303.13		1.50%
		0303.14		1.50%
	Tilapias	0303.23		1.50%
	Catfish	0303.24		1.50%
	Carp	0303.25		1.50%
	Eels	0303.26		1.50%
0303.3	Flat fish : Halibut	0303.31		1.50%
	Plaice	0303.32		1.50%
	Turbots	0303.33		1.50%
	Sole	0303.34		1.50%
0303.4 GENUS THUNNUS), fin tuna tunas stripe-bellied bonito Bigeye tunas	Tunas (OF THE			1.50%
		0303.41		1.50%
	Southern blue	0303.42		1.50%
		0303.43		1.50%
	Yellow fin	0303.44		1.50%
		0303.45		1.50%
	Skipjack or	0303.46		1.50%

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Pacific blue fin tunas	Atlantic and			
long finned tunas	Albacore or			
0303.5 (Sardina pilchardus, mackerel	Herrings	0303.51		1.50%
	Sardines	0303.53		1.50%
		0303.54		1.50%
	Mackerel	0303.55		1.50%
	Jack and horse	0303.56		1.50%
		0303.57		1.50%
	Cobia Swordfish			
0303.6 Fish of the families :	Cod	0303.63		1.50%
	Haddock	0303.64		1.50%
	Blue whittings	0303.65		1.50%
	Hake	0303.66		1.50%
	Alaska Pollack	0303.67		1.50%
	Coalfish	0303.68		1.50%
0303.8 Other fish : other sharks	Dogfish and	0303.81		1.50%
		0303.82		1.50%
	Rays and skates	0303.83		1.50%
	Toothfish	0303.84		1.50%
	Seabass			
Seals :	Seal Fur	010612		1.00%

SCHEDULE 3

EXPORT LEVY GOODS AND EXPORT LEVY RATES FOR FORESTRY PRODUCTS



Column 1			Column 2
Main Products	Commodity Code	Specific Products	Export Levy Rates
Mopane Roots	12119090	Mopane Roots, unsorted	2.00%
	12119090	Mopane Roots, sorted	1.50%
		Sandblasted mopane roots	Free
Devils claw	12119080	Roots tubers	1.50%
	12119090	Devil`s claw, sliced and dried	1.00%
	13021990	Chemicals extraction of Devil`s claw	0.25%

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	12119080	Pharmaceutical and other products of Devil`s Claw	Free
Hoodia	12119090	Hoodia plant log	2.00%
	121190	Hoodia, sliced and dried	1.00%
	13021990	Chemicals extraction of hoodia	0.25%
	12119080	Pharmaceutical and other products of hoodia	Free

EXPORT PROCEDURES FOR EXPORT LEVY PRODUCTS, MAY 2017. .

ANNEXURE B

	<p>REPUBLIC OF NAMIBIA MINISTRY OF FINANCE CUSTOMS AND EXCISE</p>	
<p>MULTI-PURPOSE GENERAL BOND</p>		
<p>KNOW ALL WHOM IT MAY CONCERN:</p> <p>That: _____</p> <p>as Principal (hereinafter referred to as the Principal) herein represented by –</p> <p>(1) _____</p> <p>(2) _____</p> <p>in their respective capacities as –</p> <p>(1) _____</p> <p>(2) _____</p> <p>*they being duly authorised thereto by virtue of a resolution passed at a meeting of the Board of Directors held at _____ on the _____ day of _____, 20____</p> <p>and _____</p> <p>as Surety/Sureties and Co-Principal Debtor(s) <u>in solidum</u> herein represented by –</p> <p>(1) _____</p> <p>(2) _____</p> <p>in their respective capacities as -</p> <p>(1) _____</p> <p>(2) _____</p> <p>*they being duly authorised thereto by virtue of standard internal banking/insurance regulations pertaining to signing powers, are truly and lawfully indebted and are held and firmly bound to the Government of the Republic of Namibia in the sum of</p> <p>N\$ _____ (_____)</p> <p>to be paid on demand to the said Government, for which payment well and truly to be made. We bind ourselves jointly and severally each for the whole, our Heirs, Executors, Administrators and Assigns. FURTHERMORE we, the Principal Debtor(s) and Co-Principal Debtor(s) renounce and waive the exceptions: (i) <u>Beneficium ordinis seu excussionis</u> and (ii) <u>Beneficium divisionis</u>, with the meaning and effect of which we are fully acquainted.</p> <p>AND WHEREAS the above Principal is desirous of transacting business with the Office of the Commissioner of Customs and Excise for the Republic of Namibia subject to the provisions, rules, and regulations of the laws of the Republic of Namibia relating to Customs and Excise.</p>		
<p>Namibia Customs and Excise CE 110 Bond Number: _____ Page 1</p>		

EXPORT PROCEDURES FOR EXPORT LEVY PRODUCTS, MAY 2017.

CUSTOMS AND EXCISE MULTI-PURPOSE GENERAL BOND

CONDITIONS OF BOND:
Whereas the above Principal is desirous of transacting business with the Office of the Commissioner of Customs and Excise of the Republic of Namibia subject to the provisions, rules and regulations of the laws of the Republic of Namibia relating to Customs and Excise: Now the conditions of this obligation are such that if the Principal shall, to the satisfaction of the Commissioner for Customs and Excise, observe the Customs and Excise laws of the Republic of Namibia governing such business, then this obligation shall be void; otherwise it shall be and remain in full force and effect. In addition to this general condition, the Principal agrees to the following specific conditions as indicated by his initials in the space provided.

*** Customs and Excise Warehouse Licensee** – Whereas the above Principal is the occupier of a certain warehouse(s) approved in terms of the provisions of the laws of the Republic of Namibia relating to Customs, for the storage of bonded goods; the condition of this obligation is such that if all the goods which are now and/or hereafter maybe from time to time deposited in such warehouse(s), shall be either duly exported or the full duties and taxes due and payable on the importation of such goods, or of such part thereof as shall not have been exported as aforesaid, be paid to the Controller of Customs at the Port of _____ according to the first account taken of such goods upon the landing of the same, and it terms of the provisions of the Customs laws of the Republic of Namibia then this obligation to be void; otherwise to be and remain in full force and virtue.

*** Excise Rebates** – Whereas the above Principal has been approved and registered by the Commissioner of Customs and Excise to manufacture

_____ with
_____ under rebate

of excise duty on premises situated in _____ subject to and in terms of the laws of the Republic relating to Excise and the regulations framed under such laws: Now the conditions of this obligation are such that if the above bounded, during the whole period of the continuance of such approval and registration – (a) manufacture all preparations strictly in conformity with the approved formula; (b) does not engage in any attempt by himself in collusion with others to defraud the Government of any excise duty for which he may liable on any _____ used in manufacture by him on his approved premises or elsewhere; (c) shall render truly and completely all the returns, statements and inventories prescribed by the Act or any regulations; (d) shall in all other respects comply with all the requirements of the laws of the Republic relating to excise and the regulations framed under such laws relating to the manufacture of _____ with _____ under rebate of excise duty; then this obligation to be void, otherwise to remain in full force and effect.

*** Manufacture of Excisable Products** – Whereas the above Principal is desirous of manufacturing and storing excisable products subject to and in terms of the laws of the Republic relating to Excise as amended from time to time and in the regulations framed under such laws: Now the condition of this obligation is that if all the Excise Duty shall be paid as required by law in respect of _____ produced or manufacture within the Republic of Namibia, wherever stored or dealt with at present or in the future and if the Principal does, and shall observe all the provisions of the above laws and the regulations framed under such laws then the above-mentioned obligation be void, otherwise to remain in full force and effect.

EXPORT PROCEDURES FOR EXPORT LEVY PRODUCTS, MAY 2017.

CUSTOMS AND EXCISE MULTI-PURPOSE GENERAL BOND

* Customs Rebates - Whereas the above Principal is desirous of acquiring goods under rebate of customs duty for use in industry, subject to and in terms of the laws of the Republic relating to Customs and the regulations framed under such laws: Now the conditions of this obligation are (i) that if all goods acquired (including goods now held) under rebate of customs duty by the Principal shall have been used up in the industry or industries and for the specific purposes in respect of which they were entered for customs purposes, or (ii) that if, on any consignment as originally acquired (including goods now held) under rebate of customs duty by the Principal, customs duty at the full rate leviable shall have been paid to the proper Controller of Customs and Excise by reason of any portion of the consignment having been sold, used, removed from his/her factory store or disposed of for any other purpose whatsoever, without the written consent of the proper Controller of Customs and Excise having first been obtained; if the aforesaid conditions are applicable the this obligation shall in relating to such goods or such consignment, as the case may be, be void, otherwise to remain in full force and effect.

*Special Conditions: - (signed and witnessed attachment page(s) may be used)

- Signed by the Principal _____ on this _____ day of _____ 20__
at _____

In the presence of the subscribed witnesses:

_____ Name of Principal (Print)	_____ Signature of Principal
1. _____ Name of Witness (Print)	_____ Signature of Witness
2. _____ Name of Witness	_____ Signature of Witness

- Signed by the Surety/Sureties and Co-Principal Debtor(s)
on this _____ day of _____, 20 ____ at _____

_____ Name of Surety and Co-Principal Debtor (Print)	_____ Signature of Surety and Co-Principal Debtor(s)
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In the presence of the subscribed witnesses:

1. _____ Name of Witness (Print)	_____ Signature of Witness
2. _____ Name of Witness (Print)	_____ Signature of Witness

*Delete whichever is not applicable